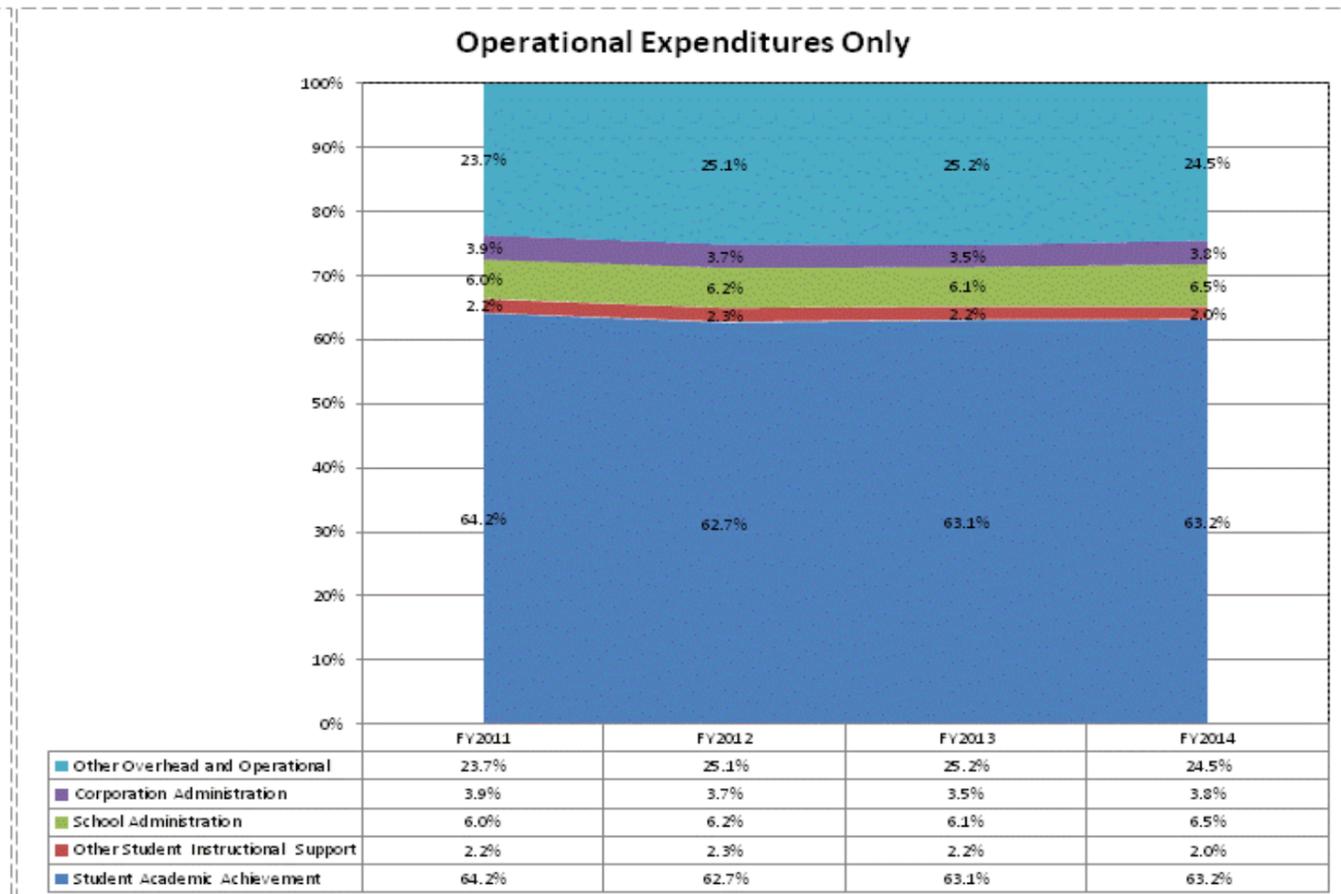
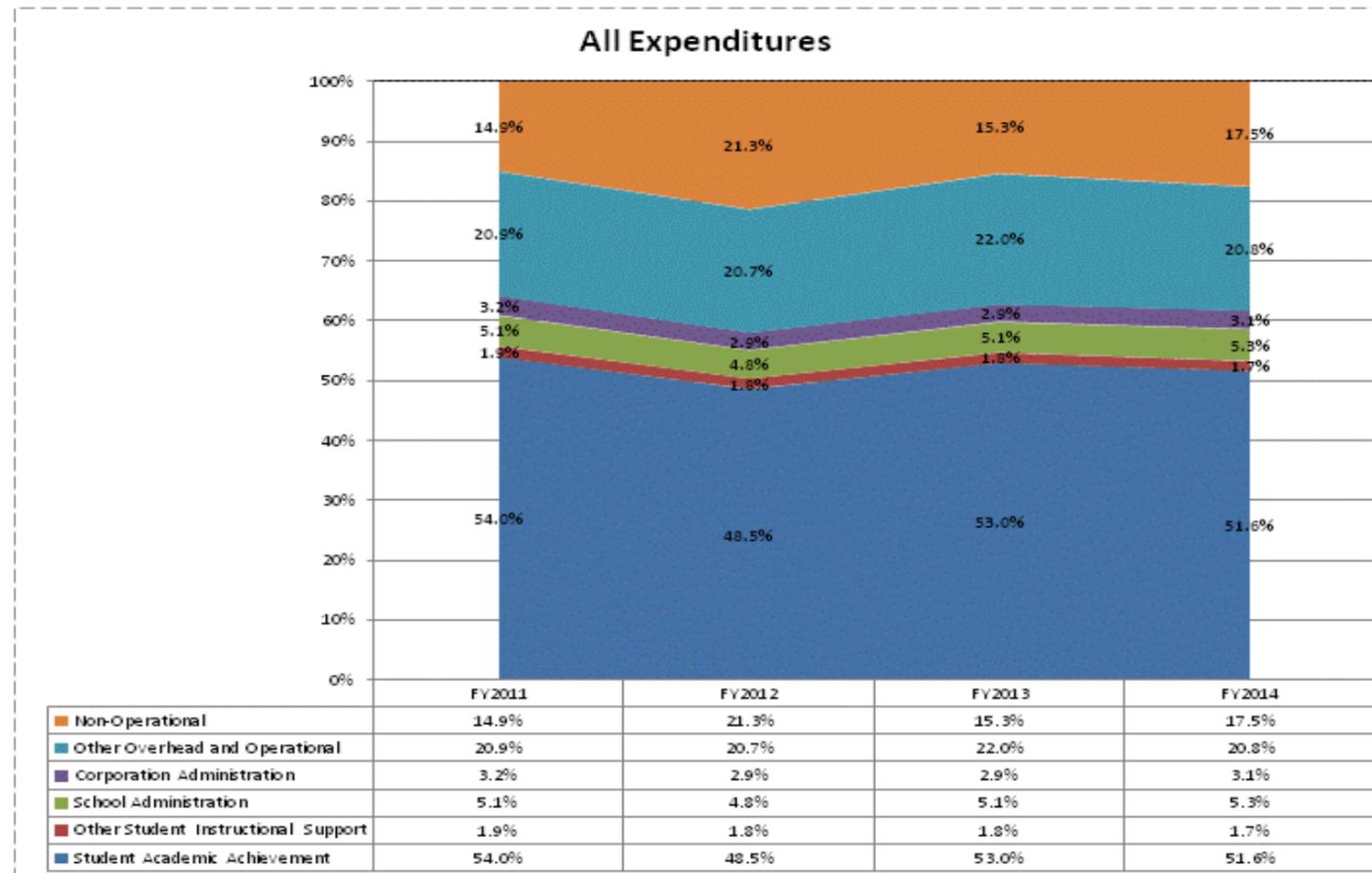


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Scott County School District 2 (7255)

Scott County School District 2 (7255)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$13,298,811	52.8%	\$14,954,864	54.2%	\$14,138,921	53.0%	\$14,405,267	51.6%
Student Instructional Support	\$1,633,331	6.5%	\$2,045,604	7.4%	\$1,836,406	6.9%	\$1,952,934	7.0%
Overhead and Operational Nonoperational	\$5,965,794	23.7%	\$6,614,557	24.0%	\$6,630,784	24.8%	\$6,667,188	23.9%
Nonoperational	\$4,273,463	17.0%	\$3,991,030	14.5%	\$4,093,832	15.3%	\$4,887,071	17.5%
Grand Total	\$25,171,398		\$27,606,056		\$26,699,944		\$27,912,461	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	59.3%	61.6%	59.8%	58.6%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Scott County School District 2 (7255)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$43,477	\$23,721	\$528,912	\$559,239	> 500%	> 500%	6%
11100 Regular Programs; Elementary	\$3,914,545	\$5,527,680	\$4,647,656	\$4,862,395	24%	-12%	5%
11200 Regular Programs; Middle/Junior High	\$1,502,266	\$2,095,513	\$2,273,498	\$2,198,763	46%	5%	-3%
11300 Regular Programs; High School	\$1,929,507	\$2,988,428	\$2,662,737	\$2,604,952	35%	-13%	-2%
11350 Regular Programs; High School; Academic Honors Diploma	\$44,968	\$36,475	\$51,137	\$62,062	38%	70%	21%
11420 Vocational Education; Agriculture B	\$76,493	\$146,600	\$65,009	\$69,354	-9%	-53%	7%
11450 Vocational Education; Consumer and Homemaking	\$86,382	\$127,252	\$145,005	\$145,922	69%	15%	1%
11470 Vocational Education; Business Education	\$95,675	\$279,930	\$127,758	\$123,436	29%	-56%	-3%
11630 Regular Programs; Alternative Education Programs; High School	\$224,629	\$92,748	\$0	\$0	-100%	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$19,476	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$16,604	\$0	\$0	N/A	-100%	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$634,742	\$970,162	\$936,625	\$926,560	46%	-4%	-1%
12350 Physical Impairment; Homebound	\$69,299	\$40,457	\$21,230	\$31,258	-55%	-23%	47%
12510 Culturally Different; Communication Disorders	\$57,375	\$111,536	\$112,076	\$123,019	114%	10%	10%
12520 Culturally Different; Compensatory	\$18,074	\$445	\$0	\$0	-100%	-100%	N/A
12710 Equal Opportunity At Risk	\$135,575	\$191,955	\$163,620	\$168,751	24%	-12%	3%
12810 Special Education Preschool	\$4,844	\$61,379	\$93,257	\$91,781	> 500%	50%	-2%
12900 Other Special Programs	\$0	\$0	\$32,536	\$41,410	N/A	N/A	27%
14100 Summer School Programs; Elementary	\$5,965	\$11,199	\$3,335	\$0	-100%	-100%	-100%
14200 Summer School Programs; Middle/Junior High School	\$15,795	\$15,760	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$27,094	\$15,094	\$22,961	\$25,782	-5%	71%	12%
16200 Preventive Remediation	\$57,099	\$68,988	\$77,177	\$93,142	63%	35%	21%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$10,468	\$165	N/A	N/A	-98%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$103,547	\$64,701	\$196,411	\$173,545	68%	168%	-12%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$50,189	\$48,912	\$0	\$0	-100%	-100%	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$732,405	\$974,346	\$882,823	\$978,877	34%	0%	11%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$3,459	\$0	N/A	N/A	-100%
22110 Improvement of Instruction; Service Area Direction	\$26,326	\$31,358	\$94,040	\$36,224	38%	16%	-61%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$406	\$122	\$100,132	\$146,065	> 500%	> 500%	46%
22130 Improvement of Instruction; Instructional Staff Training	\$82,413	\$69,128	\$152,036	\$65,814	-20%	-5%	-57%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$4,435	\$2,581	\$10,689	\$0	-100%	-100%	-100%
22220 Library/Media Services; School Library	\$230,023	\$306,642	\$194,876	\$209,075	-9%	-32%	7%
22230 Library/Media Services; Audiovisual	\$5,477	\$3,232	\$723	\$4,798	-12%	48%	> 500%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$74,515	\$88,956	\$100,001	\$101,526	36%	14%	2%
22360 Instruction, Related Technology; Network Support	\$106,253	\$206,669	\$267,303	\$293,162	176%	42%	10%
22900 Other Support Service, Instructional Staff	\$0	\$9,860	\$0	\$0	N/A	-100%	N/A
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$13,954	\$7,509	\$3,757	\$2,601	-81%	-65%	-31%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$202,186	\$299,440	\$152,721	\$262,383	30%	-12%	72%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$11,782	\$19,483	\$4,956	\$3,206	-73%	-84%	-35%
26497 2007 Account Code - Teachers Retirement Fund	\$508,166	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$11,115,357	\$14,954,864	\$14,138,921	\$14,405,267	30%	-4%	2%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$10,860	\$2,618	\$0	\$0	-100%	-100%	N/A
21220 Guidance Services; Counseling Services	\$219,213	\$354,491	\$326,540	\$309,667	41%	-13%	-5%
21320 Health Services; Medical Services	\$2,500	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$80,550	\$149,296	\$155,527	\$153,791	91%	3%	-1%
21710 Physical Therapy Services; Service Area Direction	\$0	\$11,391	\$0	\$0	N/A	-100%	N/A
21910 Other Support Services, Students; Service Area Direction	\$10,977	\$0	\$0	\$0	-100%	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$47,279	\$0	\$0	\$0	-100%	N/A	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Scott County School District 2 (7255)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
24100 Office of The Principal	\$934,995	\$1,527,809	\$1,354,340	\$1,489,476	59%	-3%	10%
Student Instructional Support Total	\$1,306,374	\$2,045,604	\$1,836,406	\$1,952,934	49%	-5%	6%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$39,943	\$51,499	\$52,206	\$49,073	23%	-5%	-6%
23120 Board of Education; Service Area Assistants	\$193,100	\$0	\$0	\$0	-100%	N/A	N/A
23150 Board of Education; Legal Services	\$10,815	\$20,454	\$24,976	\$13,499	25%	-34%	-46%
23160 Board of Education; Promotion Expenses	\$4,042	\$2,629	\$2,242	\$1,371	-66%	-48%	-39%
23190 Board of Education; Other Governing Body Services	\$6,565	\$1,547	\$506	\$2,577	-61%	67%	409%
23210 Executive Administration; Office of The Superintendent	\$284,872	\$438,094	\$364,126	\$436,193	53%	0%	20%
23220 Executive Administration; Community Relations	\$5,211	\$3,214	\$3,104	\$7,236	39%	125%	133%
23230 Executive Administration; Staff Relations and Negotiations	\$2,739	\$1,333	\$0	\$0	-100%	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	-\$1,142	\$0	\$0	\$0	N/A	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$0	\$312,811	\$298,437	\$327,217	N/A	5%	10%
25191 Other Fiscal Services; Refund of Revenue	\$0	\$75	\$146	\$100	N/A	33%	-32%
25400 Planning, Research, Development and Evaluation	\$0	\$0	\$0	\$27	N/A	N/A	N/A
25750 Personnel Services; Health Services	\$86,314	\$0	\$0	\$0	-100%	N/A	N/A
25890 Other Technology Services	\$0	\$3,234	\$22,532	\$19,225	N/A	494%	-15%
25990 Other Support Services, Central	\$6,202	\$650	\$0	\$0	-100%	-100%	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$49,688	\$82,167	\$102,722	\$94,150	89%	15%	-8%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,659,590	\$2,376,882	\$2,078,541	\$2,099,704	27%	-12%	1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$31,042	\$9,124	\$9,670	\$11,594	-63%	27%	20%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$235,641	\$233,550	\$248,372	\$270,728	15%	16%	9%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,685	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$9,274	\$12,169	\$7,965	\$12,169	31%	0%	53%
26600 Operation and Maintenance of Plant Services; Security Services	\$10,020	\$8,085	\$8,261	\$8,394	-16%	4%	2%
26700 Operation and Maintenance of Plant Services; Insurance	\$226,109	\$195,298	\$233,608	\$232,083	3%	19%	-1%
27010 Student Transportation; Service Area Direction	\$23,500	\$19,575	-\$5,762	\$802	-97%	-96%	N/A
27100 Student Transportation; Vehicle Operation	\$293,837	\$444,668	\$601,145	\$539,359	84%	21%	-10%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$108,573	\$150,135	\$217,283	\$192,196	77%	28%	-12%
27400 Student Transportation; Purchase of School Buses	\$69,944	\$191,798	\$244,033	\$242,639	247%	27%	-1%
27700 Student Transportation; Contracted Transportation Services	\$1,095,782	\$890,726	\$821,446	\$805,346	-27%	-10%	-2%
27900 Student Transportation; Other Student Transportation Services	\$66,071	\$73,645	\$72,656	\$50,656	-23%	-31%	-30%
31100 Food Services Operations; Service Area Direction	\$31,938	\$0	\$21,518	\$57,271	79%	N/A	166%
31200 Food Services Operations; Food Preparation and Dispensing	\$339,934	\$532,630	\$557,217	\$526,333	55%	-1%	-6%
31400 Food Services Operations; Food Purchases	\$538,672	\$542,652	\$590,128	\$570,898	6%	5%	-3%
31900 Other Food Services	\$3,146	\$15,916	\$53,705	\$96,349	> 500%	> 500%	79%
Overhead and Operational Total	\$5,433,108	\$6,614,557	\$6,630,784	\$6,667,188	23%	1%	1%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$173,473	\$13,098	\$88,524	\$144,665	-17%	> 500%	63%
33200 Community Recreation	\$9,143	\$629	\$9,556	\$0	-100%	-100%	-100%
33400 Athletic Coaches	\$86,158	\$134,309	\$133,559	\$133,180	55%	-1%	0%
33500 Welfare Activities Services	\$29,239	\$0	\$0	\$0	-100%	N/A	N/A
33910 High School Band Uniforms	\$8,895	\$2,820	\$5,159	\$3,198	-64%	13%	-38%
33990 Other Community Services; Other	\$78,074	\$13,854	\$134,860	\$263,321	237%	> 500%	95%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$24,447	\$54,175	\$52,358	\$35,091	44%	-35%	-33%
43000 Facilities Acquisition and Construction; Professional Services	\$23,242	\$16,054	\$13,312	\$25,737	11%	60%	93%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$1,273,977	\$606,191	\$75,101	\$729,925	-43%	20%	> 500%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$10,670	\$95,572	\$187	\$23,871	124%	-75%	> 500%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$10,617	\$9,313	\$17,973	\$16,430	55%	76%	-9%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Scott County School District 2 (7255)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$595,867	\$623,453	\$997,756	\$976,581	64%	57%	-2%
51100 Debt Services; Principal on Debt; Bonds	\$208,782	\$120,855	\$257,665	\$475,000	128%	293%	84%
52100 Debt Services; Interest on Debt; Bonds	\$347,250	\$385,000	\$247,535	\$28,864	-92%	-93%	-88%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$35,650	\$0	\$0	N/A	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,278,783	\$1,862,500	\$1,918,226	\$1,937,236	51%	4%	1%
54200 Common School Fund; Principal	\$80,644	\$0	\$139,561	\$91,472	13%	N/A	-34%
59100 Other Debt Services Obligations; Registrars Fee	\$1,000	\$0	\$0	\$0	-100%	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$6,961	\$17,557	\$2,500	\$2,500	-64%	-86%	0%
Nonoperational Total	\$4,247,221	\$3,991,030	\$4,093,832	\$4,887,071	15%	22%	19%
Prorated By Fund							
26491 2007 Account Code - PERF	\$269,016	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$834,717	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$53,873	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,744,750	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$9,667	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$157,315	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,069,339	\$0	\$0	\$0	N/A	N/A	N/A